



STATE BOARD OF EQUALIZATION
PROPERTY TAXES DEPARTMENT
450 N STREET, MIC: 64, SACRAMENTO, CALIFORNIA
PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0064
TELEPHONE (916) 445-4982
FAX (916) 323-8765
www.boe.ca.gov

August 2, 2001

JOHAN KLEHS
First District, Hayward

DEAN ANDAL
Second District, Stockton

CLAUDE PARRISH
Third District, Torrance

JOHN CHIANG
Fourth District, Los Angeles

KATHLEEN CONNELL
State Controller, Sacramento

JAMES E. SPEED
Executive Director

TO COUNTY ASSESSORS:

No. 2001/043

CHANGE IN NOTICE TO ASSESSEE REQUIREMENTS FOR
SECTION 75.31 (SUPPLEMENTAL ASSESSMENTS) AND
SECTION 534 (ESCAPE ASSESSMENTS)

Chapter 647 of the Statutes of 2000 (Senate Bill 2170) added the requirement in Revenue and Taxation Code sections 75.31 and 534 that notification to the assessee "shall be on a form prescribed by the State Board of Equalization."

Forms BOE-66-A and BOE-66-B, *Notice of Enrollment of Escape Assessment*, and forms BOE-67-A and BOE-67-B, *Notice of Supplemental Assessment*, have been designed to meet the requirements of the two sections amended by SB 2170.

The "A" version of both forms is for counties whose board of supervisors **has not** adopted the provisions of section 1605(c). Conversely, the "B" version of both forms is for counties whose board of supervisors **has** adopted the provisions of section 1605(c), and for counties of the first class. Section 1605(c) allows a board of supervisors, by resolution to require that a formal appeal be filed within 60 days of the date of mailing printed on the tax bill or the postmark date on the envelope in which the tax bill was mailed, whichever is later. Lacking a resolution by the board of supervisors, an *Application for Changed Assessment* must be filed within 60 days after the Date of Notice (as printed on the notice) or the postmark date on the envelope in which the notice was mailed, whichever is later.

Enclosed is one copy of each of the four forms. These forms are to be considered as Board-prescribed. They should also be considered as a "must use" type of form in that their use is not optional. Though the forms *will not* be included with the annual packet of forms for the 2002 lien date, they *will* be listed on the *Checklist of Miscellaneous Board-Prescribed Property Tax Forms* that you will receive later in the year. As with any other Board-prescribed form, you may use either the prototype of the form or rearrange it. If the forms are rearranged, they need to go through the usual review process for Board approval for the 2002 lien date.

TO COUNTY ASSESSORS

2

August 2, 2001

If you have any questions, please contact Lloyd B. Allred at (916) 324-7361, or e-mail at Lloyd.Allred@boe.ca.gov.

Sincerely,

Richard C. Johnson
Deputy Director
Property Taxes Department

RCJ:lba;cg
Enclosures

NOTICE OF ENROLLMENT OF ESCAPE ASSESSMENT

[For counties in which the Board of Supervisors has adopted the provisions of section 1605(c) and counties of the first class]

Assessor's Parcel Number:

Business Account Number:

Address of Property:

Description of Property:

DATE OF NOTICE

On _____ 20 _____, a *Notice of Proposed Escape Assessment* was sent to you as required by Revenue and Taxation Code section 531.8. That notice was sent to advise you of the proposed escape assessment 10 days prior to enrollment of the escape assessment. This is to notify you, as required by Revenue and Taxation Code section 534, that the following escape assessment has now been enrolled.

ASSESSOR'S USE ONLY

[Value section formatted by Assessor]

YOUR RIGHT TO AN INFORMAL REVIEW

If you believe this assessment is incorrect, you have the right to an informal review with the Assessor or a member of the Assessor's staff. You may contact the Assessor's Office at (_____) for information regarding an informal review.

YOUR RIGHT TO APPEAL

You also have the right to a formal appeal of the assessment which involves (1) the filing of an *Application for Changed Assessment*, (2) a hearing before an appeals board, and (3) a decision by the appeals board. An *Application for Changed Assessment* form is available from, and should be filed with, the Clerk of the Appeals Board. You may contact the Clerk's Office at (_____) for more information on filing an application.

FILING DEADLINES

[For counties in which the Board of Supervisors has adopted the provisions of section 1605(c) and counties of the first class]

A formal appeal may be filed within 60 days of the date of mailing printed on the tax bill or the postmark date on the envelope in which the tax bill was mailed, whichever is later.

An application is considered timely filed if: (1) it is sent by U.S. mail, properly addressed with postage prepaid, postmarked on or before the filing deadline; OR (2) the appeals board is satisfied that the mailing occurred by the filing deadline. If the filing deadline falls on a Saturday, Sunday, or a legal holiday, an application that is mailed and postmarked on the next business day shall be considered timely filed.

EXCLUSIONS

Certain sales/transfers of property between parents and children and certain sales/transfers between grandparents and grandchildren may qualify from reassessment thereby maintaining your lower property tax liability. Please contact our office at (_____) for further information.

NOTICE OF ENROLLMENT OF ESCAPE ASSESSMENT

*[For counties in which the Board of Supervisors **has not** adopted the provisions of section 1605(c)]*

Assessor's Parcel Number:

Business Account Number:

Address of Property:

Description of Property:

DATE OF NOTICE

On _____ 20 _____, a *Notice of Proposed Escape Assessment* was sent to you as required by Revenue and Taxation Code section 531.8. That notice was sent to advise you of the proposed escape assessment 10 days prior to enrollment of the escape assessment. This is to notify you, as required by Revenue and Taxation Code section 534, that the following escape assessment has now been enrolled.

ASSESSOR'S USE ONLY

[Value section formatted by Assessor]

YOUR RIGHT TO AN INFORMAL REVIEW

If you believe this assessment is incorrect, you have the right to an informal review with the Assessor or a member of the Assessor's staff. You may contact the Assessor's Office at (_____) for information regarding an informal review.

YOUR RIGHT TO APPEAL

You also have the right to a formal appeal of the assessment which involves (1) the filing of an *Application for Changed Assessment*, (2) a hearing before an appeals board, and (3) a decision by the appeals board. An *Application for Changed Assessment* form is available from, and should be filed with, the Clerk of the Appeals Board. You may contact the Clerk's Office at (_____) for more information on filing an application.

FILING DEADLINES

[For counties in which the Board of Supervisors has not adopted the provisions of section 1605(c)]

In general, an *Application for Changed Assessment* must be filed within 60 days after the Date of Notice (printed above) or the postmark date on the envelope in which the notice was mailed, whichever is later.

An application is considered timely filed if: (1) it is sent by U.S. mail, properly addressed with postage prepaid, postmarked on or before the filing deadline; OR (2) the appeals board is satisfied that the mailing occurred by the filing deadline. If the filing deadline falls on a Saturday, Sunday, or a legal holiday, an application that is mailed and postmarked on the next business day shall be considered timely filed.

EXCLUSIONS

Certain sales/transfers of property between parents and children and certain sales/transfers between grandparents and grandchildren may qualify from reassessment thereby maintaining your lower property tax liability. Please contact our office at (_____) for further information.

NOTICE OF SUPPLEMENTAL ASSESSMENT

*[For counties in which the Board of Supervisors **has not** adopted the provisions of section 1605(c)]*

DATE OF NOTICE:

Assessor's Parcel Number:

Situs Address:

Date of Change of Ownership
or Completion of New Construction:

One or more supplemental assessments have been determined for the property shown above. Supplemental assessments are determined in accordance with the California Constitution, article XIII A, which generally requires a current market value reassessment of real property that has either undergone a change in ownership or is newly constructed.

As shown below, a supplemental assessment represents the difference between the property's "new base year value" (for example, current market value) and its existing taxable value. If the change in ownership or completion of new construction occurred between January 1 and May 31, two supplemental assessments are issued: one for the difference between the new base year value and the taxable value appearing on the current assessment roll, and another for the difference between the new base year value and the taxable value that will appear on the assessment roll being prepared.

If a supplemental assessment is a negative amount, the county auditor will make a refund of a portion of the taxes paid on assessments made on the current roll, or the roll being prepared, or both. A copy of the assessment roll is available for inspection by all interested parties during regular office hours.

EXEMPTIONS

In general, any exemptions that have already been granted for this property remain in effect. If the assessee on the supplemental roll is eligible for an exemption of a greater amount, and a claim is filed for the next assessment year, then the difference in the amount between the two exemptions shall be applied to the supplemental assessment. Any claim previously filed by the owner of a dwelling for either the homeowners' exemption, the veterans' exemption, or the disabled veterans' exemption also constitutes a claim for such exemption on the supplemental roll. If no claim for any of these exemptions has previously been filed, or if you wish to file a claim for any other exemption, you may still be eligible for the exemption(s) if a claim is filed within 30 days after the date of this notice.

ASSESSOR'S USE ONLY

[Value section formatted by Assessor]

YOUR RIGHT TO AN INFORMAL REVIEW

If you believe this assessment is incorrect, you have the right to an informal review with the Assessor or a member of the staff. You may contact the Assessor's Office for an informal review at () .

YOUR RIGHT TO APPEAL

You have the right to a formal appeal of the assessment which involves (1) the filing of a valid application, (2) a hearing before an appeals board, and (3) a decision. An *Application for Changed Assessment* form is available from, and should be filed with, the Clerk of the Board. You may contact the Clerk's Office at () .

FILING DEADLINES

[For counties in which the Board of Supervisors has not adopted the provisions of section 1605(c)]

In general, a formal appeal may be filed within 60 days after the date of this notice (printed above) or the postmark date for the notice, whichever is later.

An application is considered timely filed if (1) it is sent by U.S. mail, properly addressed with postage prepaid, postmarked no later than the filing deadline; OR (2) the appeals board is satisfied that the mailing occurred by the filing deadline. If the filing deadline falls on a Saturday, Sunday, or a legal holiday, an application that is mailed and postmarked on the next business day shall be considered timely filed.

In any case, an application may be filed within 12 months following the month in which this notice is received if you and the Assessor agree that there is an error in assessment resulting from the Assessor's judgment in determining the value of the property AND a written stipulation is filed with the assessment appeals board.

ADDITIONAL APPEAL RIGHTS

Under article XIII A of the California Constitution, the new base year value establishes a ceiling on the property's taxable value for subsequent assessment years; once the new base year value is determined, for each subsequent assessment year the Assessor will enroll the lower of (1) the property's new base year value, adjusted annually for inflation by no more than two percent, or (2) the property's current market value, taking into account declines in value due to damage, depreciation, obsolescence, changes in market conditions, or other factors.

If no timely application is filed for the supplemental assessment, the new base year value may still be appealed. Specifically, an appeal of the new base year value may be filed between July 2 and September 15 for the current assessment year or in any of the three following assessment years. **Any reduction made as the result of such an appeal will, however, apply only to the assessment year for which the appeal is filed and assessment years thereafter; neither the supplemental assessment nor the values for assessment years prior to the year for which the appeal was initially filed would be reduced.**

EXCLUSIONS

Certain sales/transfers of property between parents and children and certain sales/transfers between grandparents and grandchildren may qualify from reassessment thereby maintaining your lower property tax liability. Please contact our office at () for further information.

NOTICE OF SUPPLEMENTAL ASSESSMENT

[For counties in which the Board of Supervisors has adopted the provisions of section 1605(c) and counties of the first class]

DATE OF NOTICE:

Assessor's Parcel Number:

Situs Address:

Date of Change of Ownership
or Completion of New Construction:

One or more supplemental assessments have been determined for the property shown above. Supplemental assessments are determined in accordance with the California Constitution, article XIII A, which generally requires a current market value reassessment of real property that has either undergone a change in ownership or is newly constructed.

As shown below, a supplemental assessment represents the difference between the property's "new base year value" (for example, current market value) and its existing taxable value. If the change in ownership or completion of new construction occurred between January 1 and May 31, two supplemental assessments are issued: one for the difference between the new base year value and the taxable value appearing on the current assessment roll, and another for the difference between the new base year value and the taxable value that will appear on the assessment roll being prepared.

If a supplemental assessment is a negative amount, the county auditor will make a refund of a portion of the taxes paid on assessments made on the current roll, or the roll being prepared, or both. A copy of the assessment roll is available for inspection by all interested parties during regular office hours.

EXEMPTIONS

In general, any exemptions that have already been granted for this property remain in effect. If the assessee on the supplemental roll is eligible for an exemption of a greater amount, and a claim is filed for the next assessment year, then the difference in the amount between the two exemptions shall be applied to the supplemental assessment. Any claim previously filed by the owner of a dwelling for either the homeowners' exemption, the veterans' exemption, or the disabled veterans' exemption also constitutes a claim for such exemption on the supplemental roll. If no claim for any of these exemptions has previously been filed, or if you wish to file a claim for any other exemption, you may still be eligible for the exemption(s) if a claim is filed within 30 days after the date of this notice.

ASSESSOR'S USE ONLY

[Value section formatted by Assessor]

YOUR RIGHT TO AN INFORMAL REVIEW

If you believe this assessment is incorrect, you have the right to an informal review with the Assessor or a member of the staff. You may contact the Assessor's Office for an informal review at () .

YOUR RIGHT TO APPEAL

You have the right to a formal appeal of the assessment which involves (1) the filing of a valid application, (2) a hearing before an appeals board, and (3) a decision. An *Application for Changed Assessment* form is available from, and should be filed with, the Clerk of the Board. You may contact the Clerk's Office at () .

FILING DEADLINES

(For counties in which the Board of Supervisors has adopted the provisions of section 1605(c) and counties of the first class)

A formal appeal may be filed within 60 days of the date of mailing printed on the tax bill that will result from the supplemental assessment, or the postmark date for the tax bill, whichever is later.

An application is considered timely filed if (1) it is sent by U.S. mail, properly addressed with postage prepaid, postmarked no later than the filing deadline; OR (2) the appeals board is satisfied that the mailing occurred by the filing deadline. If the filing deadline falls on a Saturday, Sunday, or a legal holiday, an application that is mailed and postmarked on the next business day shall be considered timely filed.

In any case, an application may be filed within 12 months following the month in which this notice is received if you and the Assessor agree that there is an error in assessment resulting from the Assessor's judgment in determining the value of the property AND a written stipulation is filed with the assessment appeals board.

ADDITIONAL APPEAL RIGHTS

Under article XIII A of the California Constitution, the new base year value establishes a ceiling on the property's taxable value for subsequent assessment years; once the new base year value is determined, for each subsequent assessment year the Assessor will enroll the lower of (1) the property's new base year value, adjusted annually for inflation by no more than two percent, or (2) the property's current market value, taking into account declines in value due to damage, depreciation, obsolescence, changes in market conditions, or other factors.

If no timely application is filed for the supplemental assessment, the new base year value may still be appealed. Specifically, an appeal of the new base year value may be filed between July 2 and September 15 for the current assessment year or in any of the three following assessment years. **Any reduction made as the result of such an appeal will, however, apply only to the assessment year for which the appeal is filed and assessment years thereafter; neither the supplemental assessment nor the values for assessment years prior to the year for which the appeal was initially filed would be reduced.**

EXCLUSIONS

Certain sales/transfers of property between parents and children and certain sales/transfers between grandparents and grandchildren may qualify from reassessment thereby maintaining your lower property tax liability. Please contact our office at () for further information.